

Senate Bill 92

By: Senators Pearson of the 51st, Mullis of the 53rd, Balfour of the 9th, Seabaugh of the 28th and Rogers of the 21st

AS PASSED SENATE**A BILL TO BE ENTITLED****AN ACT**

To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, so as to provide for collection of certain sales tax data; to provide for powers, duties, and authority of the state revenue commissioner, the Department of Revenue, and the Department of Community Affairs with respect to the foregoing; to provide for other matters relative to the foregoing; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, is amended by adding a new Code section to read as follows:

"48-8-6.1.

(a) The commissioner is directed to collect, compile, and maintain retail sales tax data showing separately retail sales made within each county as well as showing separately retail sales made within the limits of a municipality and sales made within the unincorporated area of a county. In the event that a municipality is located in more than one county, the compiled sales tax data shall distinguish between sales made within the municipal limits with respect to each county in which the municipality is located. Such data shall be public records for purposes of Article 4 of Chapter 18 of Title 50.

(b) For purposes of this Code section, the commissioner shall not require a dealer or retailer to report any sales location more than once except when a sales location is changed by action of the dealer or retailer.

(c) The Department of Community Affairs shall provide quarterly reports to the commissioner delineating any changes in municipal boundaries or the creation of any new municipalities.

(d) The commissioner shall promulgate such rules and regulations as are necessary to carry out the requirements of this Code section."

1 **SECTION 2.**

2 This Act shall become effective on July 1, 2007.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.